STATE OF NEW YORK

8002

2025-2026 Regular Sessions

IN SENATE

May 15, 2025

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the state finance law, in relation to restricting who may sign certain checks issued by the state and what can be on such checks

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 101 of the state finance law is amended to read as follows:

§ 101. Checks and accounts. **1.** Checks may be signed by the commissioner of taxation and finance, and, if so authorized by such commissioner in writing filed with the comptroller, by the head of the division of the treasury of the department of taxation and finance and by such other officers or persons employed in such department as the commissioner may designate, which authorization may be revoked in like manner. [~~The comptroller shall countersign and enter in the proper books of his department all checks so drawn and all receipts for money paid to the treasury.~~] **No checks issued by the state that are associated with the inflation refund credit under subsection (qqq) of section six hundred six of the tax law, including but not limited to physical checks, electronic checks, warrants, direct deposit notifications, or correspondences, shall contain the name, likeness, image, facsimile signature, or actual signature of the governor.**

2. Duplicate checks in lieu of issued checks lost or destroyed may be executed to persons entitled to payment thereof upon such proofs and conditions as the commissioner of taxation and finance and comptroller may in their discretion require to indemnify the state against loss. No such receipt shall be evidence of payment unless so countersigned.

3. The comptroller shall**:**

a. countersign and enter in the proper books of their department all checks so drawn and all receipts for money paid to the treasury.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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b. keep an account between the state and the commissioner of taxation and finance, and therein charge such commissioner with the balance in the treasury when [~~he~~] such commissioner came into office, and with all moneys received by [~~him~~] such commissioner, and credit [~~him~~] such commissioner with all warrants drawn on and paid by [~~him~~] such commissioner. [~~He shall~~]

c. draw, in favor of the commissioner of taxation and finance, on all corporations or companies in which the state may own stock, for the dividends on such stock as they become due. [~~He shall~~]

d. procure from the books of the banks in which the commissioner of taxation and finance makes [~~his~~] such commissioner's deposits, monthly statements of the moneys received and paid out of the same. [~~On~~]

e. on the first Tuesday of every month, or oftener if [~~he~~] the comptroller deems it necessary, [~~he shall~~] carefully examine the accounts of the debits and credits in the bank books kept by the commissioner of taxation and finance. If [~~he~~] the comptroller discovers any irregularity or deficiency therein, [~~he~~] the comptroller shall, unless rectified or explained to [~~his~~] the comptroller's satisfaction, forthwith report the same to the governor.

§ 2. This act shall take effect immediately.